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March 1, 2005

**VIA FACSIMILE**

To: Examiner Takisha S. Miller  
Group Art Unit: 2855  
U.S.P.T.O.

Facsimile No.: (703) 872-9306

From: James E. Howard

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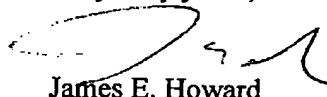
Re: Enclosed Amendment Under 37 CFR §1.116  
U.S. Patent Application Serial No. 10/693,489  
Attorney Docket No. K06-163166M/TBS

Dear Examiner Miller:

Enclosed for filing is an Amendment in response to the Final Office Action mailed on December 1, 2004, which should place the above-referenced case in condition for allowance.

Thank you in advance for your kind consideration on this case.

Very truly yours,



James E. Howard

JEH/geb

Enclosures

Total pages transmitted: 15

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of

Yoshitomo TOKUMOTO

Serial No.: 10/693,489

Group Art Unit: 2855

Filed: October 27, 2003

Examiner: Miller, Takisha S.

For: ROTATION ANGLE DETECTING DEVICE, TORQUE DETECTING DEVICE AND  
METHOD OF MANUFACTURING THE SAME

Honorable Commissioner of Patents  
Box AF  
Alexandria, VA 22313 - 1450

**AMENDMENT AFTER FINAL REJECTION UNDER 37 C.F.R. §1.116**

Sir:

In preparation for imminent appeal and in response to the Office Action dated December 1, 2004, please amend the above-identified application as follows:

**INTRODUCTORY COMMENTS**

Claims 1-5 and 7-19 are all the claims presently pending in the application. Claims 1 and 4-5 are amended to more clearly define the invention. Claims 1, 4, and 13 are independent.